Director: Courtney M. Kay-Decker Hoover State Office Building Des Moines, Iowa 50319 www.iowa.gov/tax Phone (515) 281-3204

March 19, 2012

Glen Dickinson Director Legislative Service Agency State Capitol L O C A L

Dear Glen:

This letter is to apprise you of the results of the income tax check-off calculations required to be completed by the Department of Revenue pursuant to Iowa Code Section 422.12E.

Section 422.12E requires that when four income tax check-offs have been provided on the income tax return for two consecutive years, the two check-offs for which the least amount has been contributed, in the aggregate for the first year and through March 15 of the second year, are repealed. The amounts contributed for each of the four check-offs during the period defined in statute are as follows:

Fish and Game Fund	\$ 175,554
Iowa State Fair Foundation	\$ 88,197
Child Abuse Prevention	\$ 84,189
Joint Veterans Trust/Volunteer Firefighter Preparedness	\$ 81,612

The two check-offs for which the least amount has been contributed in the aggregate for the first tax year and through March 15 of the second tax year are the Joint Veterans Trust/Volunteer Firefighter Preparedness Fund and the Child Abuse Prevention Fund. Both of these organizations will continue to receive check-off funds through the end of calendar year 2012 but, under existing legislation, will not be included on the 2012 income tax forms to be filed in 2013.

Courtney M. Kay-Decker

Director